

Patoka Community Unit School --
District No. 100
Patoka, Illinois

ANNUAL FINANCIAL REPORT

June 30, 2023
(With Auditors' Report Thereon)

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GLASS AND SHUFFETT, LTD.

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Independent Auditors' Report

October 19, 2023

Members of the Board of Education
Patoka Community Unit School District No. 100
Patoka, Illinois 62875

Opinions

We have audited the accompanying financial statements of Patoka Community Unit School District No. 100 (District), which comprise the Statement of Assets and Liabilities Arising from Cash Transactions, of each fund and account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds), Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of Patoka Community Unit School District No. 100 as of June 30, 2023, and their respective revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions of the Illinois State Board of Education described in Note #1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Patoka Community Unit School District No. 100 as of June 30, 2023, and the respective changes in its financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Patoka Community Unit School District No. 100, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Principles

As described in Note #1, the financial statements are prepared by Patoka Community Unit School District No. 100 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1 to the financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Patoka Community Unit School District No. 100's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Patoka Community Unit School District No. 100's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Patoka Community Unit School District No. 100's basic financial statements. The schedules listed as Supplementary Information in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Information

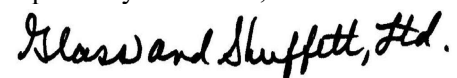
Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued a report dated October 19, 2023, on our consideration of Patoka Community Unit School District No. 100's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Patoka Community Unit School District No. 100's internal control over financial reporting and compliance.

Respectfully submitted,



Centralia, Illinois

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Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

October 19, 2023

Members of the Board of Education
Patoka Community Unit School District No. 100
Patoka, Illinois 62875

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group of Patoka Community Unit School District No. 100 (District) as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 19, 2023. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the basis of financial reporting provisions of the Illinois State Board of Education, which is comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Patoka Community Unit School District No. 100's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Patoka Community Unit School District No. 100's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal Control Over Financial Reporting (Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Patoka Community Unit School District No. 100's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink that reads "Glass and Shuffett, Ltd." in a cursive script.

Centralia, Illinois

Patoka Community Unit School -- District No. 100

BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AS OF JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		1,227,139	247,626	133,163	185,500	116,845	1,498,886	398,879	51,264	60,842
5	Investments	120	355,808	322,148	27,820		2	1,806			
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		1,582,947	569,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714		50,000							
39	Unreserved Fund Balance	730	1,582,947	519,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		1,582,947	569,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	73,122								
46	Total Student Activity Current Assets For Student Activity Funds		73,122								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	73,122								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		73,122								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		1,656,069	569,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	73,122	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	1,582,947	519,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		1,656,069	569,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842

The notes are an integral part of these statements.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
AS OF JUNE 30, 2023

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		4,000	
17	Building & Building Improvements	230		7,811,807	
18	Site Improvements & Infrastructure	240		150,657	
19	Capitalized Equipment	250		1,431,402	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			134,125
22	Amount to be Provided for Payment on Long-Term Debt	350			3,275,131
23	Total Capital Assets			9,397,866	3,409,256
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			3,409,256
37	Total Long-Term Liabilities				3,409,256
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			9,397,866	
41	Total Liabilities and Fund Balance		0	9,397,866	3,409,256
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			9,397,866	3,409,256
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				3,409,256
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			9,397,866	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	9,397,866	3,409,256

The notes are an integral part of these statements.

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	2,274,671	341,052	438,536	214,286	173,412	889,860	222,117	201,306	26,908
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	457,393	50,000	0	191,910	0	0	0	0	0
FEDERAL SOURCES	4000	362,098	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		3,094,162	391,052	438,536	406,196	173,412	889,860	222,117	201,306	26,908
Receipts/Revenues for "On Behalf" Payments ²	3998	855,105								
Total Receipts/Revenues		3,949,267	391,052	438,536	406,196	173,412	889,860	222,117	201,306	26,908
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	1,832,173				40,257			19,704	
Support Services	2000	731,410	258,453		330,649	96,920	149,598		161,027	4,117
Community Services	3000	384	0		0	0			0	
Payments to Other Districts & Governmental Units	4000	137,194	0	0	0	0	0		0	0
Debt Service	5000	0	0	451,755	4,803	0			0	0
Total Direct Disbursements/Expenditures		2,701,161	258,453	451,755	335,452	137,177	149,598		180,731	4,117
Disbursements/Expenditures for "On Behalf" Payments ²	4180	855,105	0	0	0	0	0		0	0
Total Disbursements/Expenditures		3,556,266	258,453	451,755	335,452	137,177	149,598		180,731	4,117
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		393,001	132,599	(13,219)	70,744	36,235	740,262	222,117	20,575	22,791
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			26,858						
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds		0	0	26,858	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										

The notes are an integral part of these statements.

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
Transfer of Working Cash Fund Interest ¹²	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	26,858								
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		26,858	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(26,858)	0	26,858	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		366,143	132,599	13,639	70,744	36,235	740,262	222,117	20,575	22,791
Fund Balances without Student Activity Funds - July 1, 2022		1,216,804	437,175	147,344	114,756	80,612	760,430	176,762	30,689	38,051
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2023		1,582,947	569,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842
Student Activity Fund Balance - July 1, 2022		75,071								
RECEIPTS/REVENUES -Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	81,244								
DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	83,193								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,949)								
Student Activity Fund Balance - June 30, 2023		73,122								

The notes are an integral part of these statements.

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023

Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	2,355,915	341,052	438,536	214,286	173,412	889,860	222,117	201,306	26,908
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	457,393	50,000	0	191,910	0	0	0	0	0
FEDERAL SOURCES	4000	362,098	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		3,175,406	391,052	438,536	406,196	173,412	889,860	222,117	201,306	26,908
Receipts/Revenues for "On Behalf" Payments ²	3998	855,105	0	0	0	0	0		0	0
Total Receipts/Revenues		4,030,511	391,052	438,536	406,196	173,412	889,860	222,117	201,306	26,908
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	1,915,366				40,257			19,704	
Support Services	2000	731,410	258,453		330,649	96,920	149,598		161,027	4,117
Community Services	3000	384	0		0	0				
Payments to Other Districts & Governmental Units	4000	137,194	0	0	0	0	0		0	0
Debt Service	5000	0	0	451,755	4,803	0			0	0
Total Direct Disbursements/Expenditures		2,784,354	258,453	451,755	335,452	137,177	149,598		180,731	4,117
Disbursements/Expenditures for "On Behalf" Payments ²	4180	855,105	0	0	0	0	0		0	0
Total Disbursements/Expenditures		3,639,459	258,453	451,755	335,452	137,177	149,598		180,731	4,117
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		391,052	132,599	(13,219)	70,744	36,235	740,262	222,117	20,575	22,791
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	0	26,858	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		26,858	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		(26,858)	0	26,858	0	0	0	0	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2023		1,656,069	569,774	160,983	185,500	116,847	1,500,692	398,879	51,264	60,842

The notes are an integral part of these statements.

**STATEMENT OF REVENUES RECEIVED
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)								
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety								
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)																		
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100																	
Designated Purposes Levies (1110-1120) ⁷		1,194,737	268,581	310,113	107,434	45,526		26,858	101,166	26,858								
Leasing Purposes Levy ⁸	1130	26,858																
Special Education Purposes Levy	1140	21,486																
FICA/Medicare Only Purposes Levies	1150																	
Area Vocational Construction Purposes Levy	1160					62,722												
Summer School Purposes Levy	1170																	
Other Tax Levies (Describe & Itemize)	1190																	
Total Ad Valorem Taxes Levied By District		1,243,081	268,581	310,113	107,434	108,248	0	26,858	101,166	26,858								
PAYMENTS IN LIEU OF TAXES	1200																	
Mobile Home Privilege Tax	1210																	
Payments from Local Housing Authorities	1220																	
Corporate Personal Property Replacement Taxes ⁹	1230	885,000	60,000	75,000	105,000	65,000	752,500	195,000	100,000									
Other Payments in Lieu of Taxes (Describe & Itemize)	1290																	
Total Payments in Lieu of Taxes		885,000	60,000	75,000	105,000	65,000	752,500	195,000	100,000	0								
TUITION	1300																	
Regular - Tuition from Pupils or Parents (In State)	1311																	
Regular - Tuition from Other Districts (In State)	1312																	
Regular - Tuition from Other Sources (In State)	1313																	
Regular - Tuition from Other Sources (Out of State)	1314																	
Summer Sch - Tuition from Pupils or Parents (In State)	1321																	
Summer Sch - Tuition from Other Districts (In State)	1322																	
Summer Sch - Tuition from Other Sources (In State)	1323																	
Summer Sch - Tuition from Other Sources (Out of State)	1324																	
CTE - Tuition from Pupils or Parents (In State)	1331																	
CTE - Tuition from Other Districts (In State)	1332																	
CTE - Tuition from Other Sources (In State)	1333																	
CTE - Tuition from Other Sources (Out of State)	1334																	
Special Ed - Tuition from Pupils or Parents (In State)	1341																	
Special Ed - Tuition from Other Districts (In State)	1342																	
Special Ed - Tuition from Other Sources (In State)	1343																	
Special Ed - Tuition from Other Sources (Out of State)	1344																	
Adult - Tuition from Pupils or Parents (In State)	1351																	
Adult - Tuition from Other Districts (In State)	1352																	
Adult - Tuition from Other Sources (In State)	1353																	
Adult - Tuition from Other Sources (Out of State)	1354																	
Total Tuition		0																
TRANSPORTATION FEES	1400																	
Regular - Transp Fees from Pupils or Parents (In State)	1411																	
Regular - Transp Fees from Other Districts (In State)	1412																	
Regular - Transp Fees from Other Sources (In State)	1413																	
Regular - Transp Fees from Co-curricular Activities (In State)	1415																	
Regular Transp Fees from Other Sources (Out of State)	1416																	
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421																	
Summer Sch - Transp. Fees from Other Districts (In State)	1422																	
Summer Sch - Transp. Fees from Other Sources (In State)	1423																	
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424																	
CTE - Transp Fees from Pupils or Parents (In State)	1431																	
CTE - Transp Fees from Other Districts (In State)	1432																	
CTE - Transp Fees from Other Sources (In State)	1433																	
CTE - Transp Fees from Other Sources (Out of State)	1434																	
Special Ed - Transp Fees from Pupils or Parents (In State)	1441																	

The notes are an integral part of these statements.

**STATEMENT OF REVENUES RECEIVED
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					0					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	30,708	12,471	6,336	252	164	15,999	259	140	50
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		30,708	12,471	6,336	252	164	15,999	259	140	50
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	56,054								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	8,942								
Other Food Service (Describe & Itemize)	1690									
Total Food Service		64,996								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711	11,820								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	4,120								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Funds Revenues	1799	81,244								
Total District/School Activity Income (without Student Activity Funds)		15,940	0							
Total District/School Activity Income (with Student Activity Funds)		97,184								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	6,913								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbook Income		6,913								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910									
Contributions and Donations from Private Sources	1920	417								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950									
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970	650								
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983						121,361			
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	26,966		47,087	1,600					

The notes are an integral part of these statements.

**STATEMENT OF REVENUES RECEIVED
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Total Other Revenue from Local Sources		28,033	0	47,087	1,600	0	121,361	0	0	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	2,274,671	341,052	438,536	214,286	173,412	889,860	222,117	201,306	26,908
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	2,355,915								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	427,790								
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		427,790	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100									
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	20,480								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		20,480	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235	3,879								
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		3,879	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	274								
School Breakfast Initiative	3365									
Driver Education	3370	4,970								
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				129,018					
Transportation - Special Education	3510				62,892					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		191,910	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									

The notes are an integral part of these statements.

**STATEMENT OF REVENUES RECEIVED
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925		50,000							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
Total Restricted Grants-In-Aid		29,603	50,000	0	191,910	0	0	0	0	0
Total Receipts from State Sources	3000	457,393	50,000	0	191,910	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural Education Initiative (REI)	4107	20,076								
Title V - Other (Describe & Itemize)	4199									
Total Title V		20,076	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	69,819								
Special Milk Program	4215									
School Breakfast Program	4220	16,595								
Summer Food Service Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		86,414				0				
TITLE I										
Title I - Low Income	4300	84,022								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
Total Title I		84,022	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	12,708								
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century Comm Learning Centers	4421									

The notes are an integral part of these statements.

**STATEMENT OF REVENUES RECEIVED
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		12,708	0		0	0				
FEDERAL - SPECIAL EDUCATION										
Fed - Spec Education - Preschool Flow-Through	4600	8,522								
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620	94,873								
Fed - Spec Education - IDEA - Room & Board	4625									
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
Total Federal - Special Education		103,395	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title IIIE - Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
Total CTE - Perkins		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4860									
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited Eng (LIPLP)	4909									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	6,163								
Title II - Part A - Supporting Effective Instruction - State Grants	4935									
Federal Charter Schools	4960									
State Assessment Grants	4981									

The notes are an integral part of these statements.

**STATEMENT OF REVENUES RECEIVED
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Grant for State Assessments and Related Activities	4982									
Medicaid Matching Funds - Administrative Outreach	4991	12,756								
Medicaid Matching Funds - Fee-for-Service Program	4992	18,777								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	17,787								
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		362,098	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	362,098	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)		3,094,162	391,052	438,536	406,196	173,412	889,860	222,117	201,306	26,908
Total Direct Receipts/Revenues (with Student Activity Funds 1799)		3,175,406	391,052	438,536	406,196	173,412	889,860	222,117	201,306	26,908

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)	1000										
Regular Programs	1100	860,876	79,225	53,388	89,818	34,054	815			1,118,176	1,179,775
Tuition Payment to Charter Schools	1115									0	19,000
Pre-K Programs	1125	64,245	8,681		1,462					74,388	71,000
Special Education Programs (Functions 1200-1220)	1200	205,601	12,117		2,194	1,308				221,220	249,240
Special Education Programs Pre-K	1225									0	2,425
Remedial and Supplemental Programs K-12	1250	59,451	13,522		294					73,267	85,908
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400	164,685	15,468		5,035	17,272	28,952			231,412	231,000
Interscholastic Programs	1500	51,866	2,350	21,006	12,044		3,773			91,039	112,400
Summer School Programs	1600	4,955	558							5,513	9,100
Gifted Programs	1650									0	0
Driver's Education Programs	1700	12,452	1,405	3,150	151					17,158	19,850
Bilingual Programs	1800									0	0
Truant Alternative & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs - Private Tuition	1911									0	0
Special Education Programs K-12 - Private Tuition	1912									0	0
Special Education Programs Pre-K - Tuition	1913									0	0
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
Adult/Continuing Education Programs - Private Tuition	1916									0	0
CTE Programs - Private Tuition	1917									0	0
Interscholastic Programs - Private Tuition	1918									0	0
Summer School Programs - Private Tuition	1919									0	0
Gifted Programs - Private Tuition	1920									0	0
Bilingual Programs - Private Tuition	1921									0	0
Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
Student Activity Fund Expenditures	1999						83,193			83,193	0
Total Instruction ¹⁰ (without Student Activity Funds)	1000	1,424,131	133,326	77,544	110,998	52,634	33,540	0	0	1,832,173	1,979,698
Total Instruction ¹⁰ (with Student Activity Funds)	1000	1,424,131	133,326	77,544	110,998	52,634	116,733	0	0	1,915,366	1,979,698
SUPPORT SERVICES (ED)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	0
Guidance Services	2120	67,396	6,689		842					74,927	86,800
Health Services	2130	14,307	7	100	1,412		40			15,866	40,245
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100	81,703	6,696	100	2,254	0	40	0	0	90,793	127,045
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210		2,700	19,293						21,993	26,100
Educational Media Services	2220	30,558	9		1,112					31,679	29,950
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200	30,558	2,709	19,293	1,112	0	0	0	0	53,672	56,050
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	1,409		14,544	5,965		10,389			32,307	101,500
Executive Administration Services	2320	105,796	9,323	560	4,591		2,445			122,715	123,400
Special Area Administration Services	2330									0	0
Tort Immunity Services	2361, 2365									0	0
Total Support Services - General Administration	2300	107,205	9,323	15,104	10,556	0	12,834	0	0	155,022	224,900
SUPPORT SERVICES - SCHOOL ADMINISTRATION											

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Office of the Principal Services	2410	134,526	9,363	1,722	13,091		774			159,476	155,960
Other Support Services - School Admin (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	134,526	9,363	1,722	13,091	0	774	0	0	159,476	155,960
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0
Fiscal Services	2520	55,281	9	2,440	6,577		565			64,872	65,850
Operation & Maintenance of Plant Services	2540			15,237						15,237	20,000
Pupil Transportation Services	2550									0	0
Food Services	2560	105,417	36	659	75,954	6,872				188,938	188,900
Internal Services	2570			198						198	0
Total Support Services - Business	2500	160,698	45	18,534	82,531	6,872	565	0	0	269,245	274,750
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630				941					941	1,000
Staff Services	2640									0	0
Data Processing Services	2660									0	0
Total Support Services - Central	2600	0	0	0	941	0	0	0	0	941	1,000
Other Support Services (Describe & Itemize)	2900				577	1,684				2,261	3,250
Total Support Services	2000	514,690	28,136	54,753	111,062	8,556	14,213	0	0	731,410	842,955
COMMUNITY SERVICES (ED)	3000				384					384	6,060
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			4,647						4,647	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units (In-State)	4100			4,647			0			4,647	0
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220						132,547			132,547	135,000
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units	4290									0	0
Total Payments to Other Govt Units -Tuition (In State)	4200						132,547			132,547	135,000
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390									0	0
Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	0
Total Payments to Other Govt Units	4000			4,647			132,547			137,194	135,000
DEBT SERVICES (ED)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Other Interest on Short-Term Debt	5150									0	0
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200									0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)	6000										0
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		1,938,821	161,462	136,944	222,444	61,190	180,300	0	0	2,701,161	2,963,713
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,938,821	161,462	136,944	222,444	61,190	263,493	0	0	2,784,354	2,963,713
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										393,001	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										391,052	
20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540	137,659	27	19,764	52,381	44,719				254,550	282,000
Pupil Transportation Services	2550									0	0
Food Services	2560									0	0
Total Support Services - Business	2500	137,659	27	19,764	52,381	44,719	0	0	0	254,550	282,000
Other Support Services (Describe & Itemize)	2900				3,903					3,903	4,000
Total Support Services	2000	137,659	27	19,764	56,284	44,719	0	0	0	258,453	286,000
COMMUNITY SERVICES (O&M)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
Total Direct Disbursements/Expenditures		137,659	27	19,764	56,284	44,719	0	0	0	258,453	286,000
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										132,599	

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	114,150
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	114,150
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						118,334			118,334	300,000
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						333,121			333,121	36,000
DEBT SERVICES - OTHER (Describe & Itemize)	5400						300			300	0
Total Debt Services	5000			0			451,755			451,755	450,150
PROVISION FOR CONTINGENCIES (DS)	6000										0
Total Disbursements/ Expenditures				0			451,755			451,755	450,150
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,219)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	10,000	125	318,854	1,670					330,649	336,425
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	10,000	125	318,854	1,670	0	0	0	0	330,649	336,425
COMMUNITY SERVICES (TR)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						203			203	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
							4,600			4,600	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000						4,803			4,803	0
PROVISION FOR CONTINGENCIES (TR)	6000										0
Total Disbursements/ Expenditures		10,000	125	318,854	1,670	0	4,803	0	0	335,452	336,425
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										70,744	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
INSTRUCTION (MR/SS)	1000										
Regular Programs	1100		11,963							11,963	15,300
Pre-K Programs	1125		5,640							5,640	0
Special Education Programs (Functions 1200-1220)	1200		16,646							16,646	24,050
Special Education Programs - Pre-K	1225									0	0
Remedial and Supplemental Programs - K-12	1250		832							832	850
Remedial and Supplemental Programs - Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400		2,044							2,044	2,250
Interscholastic Programs	1500		2,894							2,894	4,600
Summer School Programs	1600		71							71	100
Gifted Programs	1650									0	0
Driver's Education Programs	1700		167							167	200
Bilingual Programs	1800									0	0
Truants' Alternative & Optional Programs	1900									0	0
Total Instruction	1000		40,257							40,257	47,350
SUPPORT SERVICES (MR/SS)	2000										
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110									0	0
Guidance Services	2120		982							982	900
Health Services	2130		5,069							5,069	7,000
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupils	2100		6,051							6,051	7,900
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220		5,776							5,776	5,500
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200		5,776							5,776	5,500
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		247							247	875
Executive Administration Services	2320		6,156							6,156	6,500
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									0	0
Risk Management and Claims Services Payments	2365									0	0
Total Support Services - General Administration	2300		6,403							6,403	7,375
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		14,449							14,449	11,500
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400		14,449							14,449	11,500
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	0

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
Fiscal Services	2520		11,087							11,087	11,100
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540		30,621							30,621	29,100
Pupil Transportation Services	2550									0	0
Food Services	2560		22,533							22,533	22,100
Internal Services	2570									0	0
Total Support Services - Business	2500		64,241							64,241	62,300
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services	2610									0	0
Planning, Research, Development, & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
Total Support Services - Central	2600		0							0	0
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000		96,920							96,920	94,575
COMMUNITY SERVICES (MR/SS)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other (Describe & Itemize)	5150									0	0
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
Total Disbursements/Expenditures			137,177				0			137,177	141,925
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										36,235	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530			1,524		148,074				149,598	226,824
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	1,524	0	148,074	0	0	0	149,598	226,824
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Regular Programs (In-State)	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for CTE Programs	4140									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
Total Disbursements/ Expenditures		0	0	1,524	0	148,074	0	0	0	149,598	226,824
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										740,262	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
INSTRUCTION (TF)	1000										

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Regular Programs	1100									0	0
Tuition Payment to Charter Schools	1115									0	0
Pre-K Programs	1125									0	0
Special Education Programs (Functions 1200 - 1220)	1200	19,704								19,704	0
Special Education Programs Pre-K	1225									0	0
Remedial and Supplemental Programs K-12	1250									0	0
Remedial and Supplemental Programs Pre-K	1275									0	0
Adult/Continuing Education Programs	1300									0	0
CTE Programs	1400									0	0
Interscholastic Programs	1500									0	0
Summer School Programs	1600									0	0
Gifted Programs	1650									0	0
Driver's Education Programs	1700									0	0
Bilingual Programs	1800									0	0
Truant Alternative & Optional Programs	1900									0	0
Pre-K Programs - Private Tuition	1910									0	0
Regular K-12 Programs Private Tuition	1911									0	0
Special Education Programs K-12 Private Tuition	1912									0	0
Special Education Programs Pre-K Tuition	1913									0	0
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
Adult/Continuing Education Programs Private Tuition	1916									0	0
CTE Programs Private Tuition	1917									0	0
Interscholastic Programs Private Tuition	1918									0	0
Summer School Programs Private Tuition	1919									0	0
Gifted Programs Private Tuition	1920									0	0
Bilingual Programs Private Tuition	1921									0	0
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
Total Instruction¹⁴	1000	19,704	0	0	0	0	0	0	0	19,704	0
SUPPORT SERVICES (TF)	2000										
Support Services - Pupil	2100										
Attendance & Social Work Services	2110									0	0
Guidance Services	2120	3,547								3,547	0
Health Services	2130	14,307								14,307	0
Psychological Services	2140									0	0
Speech Pathology & Audiology Services	2150									0	0
Other Support Services - Pupils (Describe & Itemize)	2190									0	0
Total Support Services - Pupil	2100	17,854	0	0	0	0	0	0	0	17,854	0
Support Services - Instructional Staff	2200										
Improvement of Instruction Services	2210									0	0
Educational Media Services	2220									0	0
Assessment & Testing	2230									0	0
Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
Board of Education Services	2310			10,972						10,972	0
Executive Administration Services	2320	11,000								11,000	0
Special Area Administration Services	2330									0	0
Claims Paid from Self Insurance Fund	2361									0	46,000
Risk Management and Claims Services Payments	2365			47,011						47,011	144,000
Total Support Services - General Administration	2300	11,000	0	57,983	0	0	0	0	0	68,983	190,000
Support Services - School Administration	2400										
Office of the Principal Services	2410	30,840								30,840	0
Other Support Services - School Administration (Describe & Itemize)	2490									0	0
Total Support Services - School Administration	2400	30,840	0	0	0	0	0	0	0	30,840	0
Support Services - Business	2500										

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
Direction of Business Support Services	2510									0	0
Fiscal Services	2520									0	0
Facilities Acquisition and Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540	14,672		5,458	2,269					22,399	0
Pupil Transportation Services	2550									0	0
Food Services	2560	20,951								20,951	0
Internal Services	2570									0	0
Total Support Services - Business	2500	35,623	0	5,458	2,269	0	0	0	0	43,350	0
Support Services - Central	2600										
Direction of Central Support Services	2610									0	0
Planning, Research, Development & Evaluation Services	2620									0	0
Information Services	2630									0	0
Staff Services	2640									0	0
Data Processing Services	2660									0	0
Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	95,317	0	63,441	2,269	0	0	0	0	161,027	190,000
COMMUNITY SERVICES (TF)	3000									0	0
PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
Payments to Other Dist & Govt Units (In-State)											
Payments for Regular Programs	4110									0	0
Payments for Special Education Programs	4120									0	0
Payments for Adult/Continuing Education Programs	4130									0	0
Payments for CTE Programs	4140									0	0
Payments for Community College Programs	4170									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
Payments for Regular Programs - Tuition	4210									0	0
Payments for Special Education Programs - Tuition	4220									0	0
Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
Payments for CTE Programs - Tuition	4240									0	0
Payments for Community College Programs - Tuition	4270									0	0
Payments for Other Programs - Tuition	4280									0	0
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
Payments for Regular Programs - Transfers	4310									0	0
Payments for Special Education Programs - Transfers	4320									0	0
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
Payments for CTE Programs - Transfers	4340									0	0
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0	0
Total Payments to Other Dist & Govt Units	4000			0			0			0	0
DEBT SERVICES (TF)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Tax Anticipation Notes	5120									0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
State Aid Anticipation Certificates	5140									0	0
Other Interest or Short-Term Debt	5150									0	0
Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
(Lease/Purchase Principal Retired) ¹¹										0	0
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	5000						0			0	0

The notes are an integral part of these statements.

**STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
PROVISIONS FOR CONTINGENCIES (TF)	6000										0
Total Disbursements/Expenditures		115,021	0	63,441	2,269	0	0	0	0	180,731	190,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,575	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition & Construction Services	2530			1,770						1,770	7,500
Operation & Maintenance of Plant Services	2540				2,347					2,347	5,500
Total Support Services - Business	2500	0	0	1,770	2,347	0	0	0	0	4,117	13,000
Other Support Services (Describe & Itemize)	2900									0	0
Total Support Services	2000	0	0	1,770	2,347	0	0	0	0	4,117	13,000
PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
Payments to Regular Programs	4110									0	0
Payments to Special Education Programs	4120									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
Total Payments to Other Govt Units	4000						0			0	0
DEBT SERVICES (FP&S)	5000										
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
Total Debt Service	5000						0			0	0
PROVISION FOR CONTINGENCIES (FP&S)	6000										0
Total Disbursements/Expenditures		0	0	1,770	2,347	0	0	0	0	4,117	13,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										22,791	

The notes are an integral part of these statements.

Patoka Community Unit School -- District No. 100
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities, which benefit the citizens of the District, including joint agreements, which serve pupils from numerous Districts, should be included within its financial reporting entity. The criteria includes, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity, which would exercise such oversight, which would result in the District being considered a component unit of the entity.

B. Basis of Presentation--Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenues and expenditures. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

General Funds--The General Fund, which consists of the Educational Fund and the Operations and Maintenance Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and the lease levy are included in these funds.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds--The Transportation Fund and the Illinois Municipal Retirement Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes. It also includes the Working Cash Fund that accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

Debt Service Fund—Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Projects Fund--The Capital Projects Funds (Capital Projects and Fire Prevention and Safety Fund) accounts for financial resources to be used for the acquisition or construction of major capital facilities.

Tort Fund--The Tort fund accounts for financial resources to be used for paying Tort expenditures.

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

Governmental and Expendable Trust Funds-Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not “funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions. The District therefore omits disclosures related to accruals of Subscription-Based Information Technology Arrangements under GASB Statement No. 96, right-to-use accruals of leases under GASB Statement No. 87, and actuarial information on pension plan accruals under GASB Statement No. 68/

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, GASB 34 statements are not presented.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Bond and lease requirements payable in the future are recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105ILCS 5/1B-13 of the Illinois Compiled Statutes. The budget for fiscal year end June 30, 2023 was passed on September 22, 2022 and was not amended.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. By September 30, the budget is legally adopted through passage of a resolution.
4. The Board of Education is authorized to transfer up to 10% of the total budget between line items within any fund; however, any revisions that alter the total disbursements of any fund must be approved by the Board of Education after a public hearing.
5. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service and Capital Projects Funds because effective budgetary control is alternatively achieved through general obligation provision.
6. Budgeted amounts presented are those as originally adopted, or as amended by the Board of Education. Individual amendments were not material in relation to the original appropriations, which are amended.

E. Cash

Separate bank accounts are not maintained for all District funds. Certain funds maintain their uninvested cash in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

F. Investments

Investments are stated at the lower of cost or market. The District has adopted a formal written investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the District has invested more than \$250,000. The institutions in which investments are made must be approved by the Board of Education.

G. General Fixed Assets

General Fixed Assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group. The capitalization threshold is \$1,000. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge), and for fiscal year 2023 totaled \$191,283. Depreciation is computed using the straight line method with lives established by the Illinois State Board of Education.

Buildings	50 Years
Improvements	20 Years
Equipment	3-10 Years
Transportation Equipment	5 Years
Food Service Equipment	10 Years

H. Inventories

The District does not maintain inventories that would be material to the financial statements. Inventories are expensed as they are purchased.

NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences

Employees of the District are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. It is impracticable to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The District's policy is to recognize the costs of compensated absences when paid to employees.

J. Use of Estimates

The preparation of financial statements in conformity with the other comprehensive basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the period. Actual results could differ from those estimates.

NOTE 2--PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property taxes collected during the fiscal year ended June 30, 2023, representing the 2021 levy was approved by the Board on December 16, 2021. The 2022 levy, which will be collected in fiscal year 2024, was adopted by the Board on December 16, 2022. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments on June 1, and September 1. The District receives significant distributions of tax receipts approximately one month after the county collects them, which is usually July and October. Taxes are delinquent after these dates.

The following tables reflect the District's assessed valuations, tax rates, and tax extensions for the prior four levy years per \$100 of assessed valuation.

	Levy Years			
	2022	2021	2020	2019
Educational	2.2500	2.2500	2.2268	2.2500
Operations and Maintenance	0.5000	0.5000	0.4948	0.5000
Bond and Interest	0.5189	0.5977	0.5929	0.6535
Transportation Fund	0.2000	0.2000	0.1979	0.2000
Municipal Retirement	0.0789	0.0885	0.0666	0.0714
Social Security	0.1120	0.1220	0.0567	0.0607
Fire Prevention and Safety	0.0500	0.0500	0.0495	0.0500
Special Education	0.0400	0.0400	0.0396	0.0400
Tort Immunity	0.2206	0.1967	0.2612	0.2799
Lease	0.0500	0.0500	0.0495	0.0436
Working Cash	0.0500	0.0500	0.0495	0.0500
Prior Year Adjustment	-0.0089	0.0000	-	(0.0079)
	<u>4.06153</u>	<u>4.14485</u>	<u>4.0850</u>	<u>4.1912</u>

NOTE 3--FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2023, expenditures disbursed exceeded revenue received from the lease levy, resulting in no restricted balance.

3. Local Grants and Contributions

Proceeds from local grants and the related expenditures have been included in the Educational and Operations & Maintenance Funds. At June 30, 2023, expenditures disbursed exceeded revenue received from local sources, resulting in no restricted balance.

4. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Capital Projects, and Transportation Funds. At June 30, 2023, revenues received exceeded expenditures disbursed for the State Maintenance Grant resulting in a restricted fund balance of \$50,000 in the Operations and Maintenance Fund.

5. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2023, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

NOTE 3--FUND BALANCE REPORTING (CONTINUED)

6. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2023, expenditures disbursed exceeded revenue received from restricted social security levy, resulting in no restricted balances.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$214,126. This amount is shown as Unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, Transportation and Working Cash Funds.

F. Regulatory - Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are reserved for a specific purpose other than the specified purpose of a fund.

NOTE 3--FUND BALANCE REPORTING (CONTINUED)

G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements. The table excludes balances restricted for student activities.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	\$ -	\$ -	\$ 214,126	\$ -	\$ 1,368,821	\$ -	\$ 1,582,947
Operations & Maintenance	-	50,000	-	-	519,774	50,000	519,774
Debt Service	-	160,983	-	-	-	-	160,983
Transportation	-	-	-	-	185,500	-	185,500
Municipal Retirement	-	116,847	-	-	-	-	116,847
Capital Projects	-	1,500,692	-	-	-	-	1,500,692
Working Cash	-	-	-	-	398,879	-	398,879
Tort Liability	-	51,264	-	-	-	-	51,264
Fire Prevention and Safety	-	60,842	-	-	-	-	60,842

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 4--CASH AND INVESTMENTS

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6); and Section 8-7 of the School Code.

Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District does have a deposit policy for custodial credit risk. As of June 30, 2023, the District's bank balances (checking, certificate, and money market accounts) totaling \$4,010,573 (book balance \$3,993,266) were fully collateralized and held by a third party in the name of the District.

As of June 30, 2023, the District's investments were as follows:

	Fair Value
Illinois Funds	<u>\$ 707,584</u>

NOTE 4--CASH AND INVESTMENTS

Custodial Credit Risk - Investments:

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All the investments subject to categorization are fully insured and collateralized.

The Illinois Funds Money Market Fund (formerly known as IPTIP) is a money market fund created in 1975 by the Illinois General Assembly. Its primary purpose is to provide the Public Treasurer and other custodians of public funds with an alternative investment vehicle which enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The monies invested by the individual participants are pooled together and invested in U.S. Treasury bills and notes backed by full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

The time deposits are collateralized 105% over FDIC or FSLIC \$250,000 insurance with U.S. Treasury obligations and marked to market on a daily basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and the collateral is checked daily to determine sufficiency.

The individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore no collateral is identified with each individual participant's account.

NOTE 5--JOINT AGREEMENT

The District participates in a joint agreement with 33 other School Districts for special education services. Together, these Districts formed the Kaskaskia Special Education District (KSED). The purpose of KSED is to provide an administrative structure to plan, coordinate and implement special educational related, resource and instructional services for all member Public School District students who require such assistance.

KSED's Governing Board is composed of one school board member from each member District. Additionally, an Executive Board, consisting of nine superintendents or their designated administrators from member Districts, meets monthly to transact business as defined by the joint agreement and make recommendations to the Governing Board.

The Director of KSED annually prepares a tentative budget, which is presented to the Executive Board for approval.

Each member District pays KSED for its per capita share of the administrative costs and centralized instructional services on a quarterly basis. During the year ended June 30, 2023, special education tuition paid to KSED totaled \$119,015.

The School District is not the administrative district for the joint agreement. The joint agreement is separately audited and those financial statements can be obtained by contacting the KSED administrative offices at 224 South Locust, Centralia, Illinois 62801.

NOTE 6--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Beginning Balance July 1, 2022	Additions	Deletions	Ending Balance June 30, 2023
Capital Assets, Not Being Depreciated:				
Land	\$ 4,000	\$ -	\$ -	\$ 4,000
Construction in Progress	-	-	-	-
Total Capital Assets, Not Being Depreciated	4,000	-	-	4,000
Capital Assets Being Depreciated:				
Land Improvements	59,618	91,039	-	150,657
Building Improvements	7,726,420	85,387	-	7,811,807
Other Equipment	1,246,896	70,686	-	1,317,582
Transportation Equipment	40,620	-	-	40,620
Food Service Equipment	66,329	6,871	-	73,200
Total Capital Assets, Being Depreciated	9,139,883	253,983	-	9,393,866
Less Accumulated Depreciation for:				
Land Improvements	27,103	5,244	-	32,347
Building Improvements	1,872,085	140,541	-	2,012,626
Other Equipment	1,035,685	38,039	-	1,073,724
Transportation Equipment	33,212	4,233	-	37,445
Food Service Equipment	50,043	3,226	-	53,269
Total Accumulated Depreciation	3,018,128	191,283	-	3,209,411
Total Capital Assets, Being Depreciated - Net	6,121,755	62,700	-	6,184,455
Capital Assets - Net	\$ 6,125,755	\$ 62,700	\$ -	\$ 6,188,455

NOTE 7--POSTEMPLOYMENT BENEFIT PLANS

The School District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), and a postemployment Health Care Plan - Teacher Health Insurance Security (THIS) Fund.

TEACHERS' RETIREMENT SYSTEM

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the City of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

NOTE 7--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-1587, enacted in 2019, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and Tier II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf contributions to TRS: The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$839,875 in pension contributions from the state of Illinois.

NOTE 7--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

2.2 formula contributions: Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ended June 30, 2023 were \$9,794.

Federal and special trust fund contributions: When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$115,960 were paid from federal and special trust funds that required employer contributions of \$12,164.

Employer retirement cost contributions: Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the employer paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of the normal annual allotment.

Proportionate Share of Net Pension Liability

The following information on the District's and State's share of the net pension liability as of June 30, 2022 is presented for disclosure purposes only and is not presented in the financial statements. The information was provided by TRS through their annual actuarial valuation. Further details are available in the separately issued TRS Comprehensive Annual Financial Reports.

At June 30, 2022, the employer's proportion was .0001594413 percent, which was a decrease of .0000161417 percent from its proportion measured as of June 30, 2021. At June 30, 2022, the nonemployer contributing entities' total proportionate share of the collective net pension liability was 98.8603128315 percent.

TEACHERS' HEALTH INSURANCE SECURITY FUND

THIS Fund employer contributions

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

NOTE 7--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

The State Employee Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous year.

- On behalf contributions to the THIS Fund
The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$15,230 and the employer recognized revenue and expenditures of this amount during the year.
- Employer contributions to the THIS Fund
The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the employer paid \$11,338 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit.Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

ILLINOIS MUNICIPAL RETIREMENT FUND

Plan description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members (and all District members) participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties may adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit.

NOTE 7--POSTEMPLOYMENT BENEFIT PLANS (CONTINUED)

Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

At December 31, 2022, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	32
Inactive plan members entitled to but not yet receiving benefits	16
Active plan members	<u>16</u>
Total	64

Contributions

As set by statute, regular plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required member contribution rate for calendar year 2022 was 39.39 percent. For the fiscal year ended June 30, 2023, the District contributed \$69,181 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Aggregate Pension Information

The District's pension expenditures for the year ended June 30, 2023 were \$243,117. This represents amounts remitted to TRS (\$173,936) and IMRF (\$69,181).

Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$68,029, the required contribution for the fiscal year.

Retiree Health Insurance

Illinois Insurance Code Section 367j requires IMRF employers to offer retirees continued coverage under the employer health insurance plan at the group rate until the retiree reaches the age of eligibility of medicare. Although the District requires retirees to reimburse the District for the cost of premiums, an implied rate subsidy exists for retirees under the group rate.

NOTE 8 – LEASES

The District, as a Lessee, has entered into lease agreements involving use of laptops. The agreement requires annual payments of \$4,811 and is scheduled to be completed August 1, 2023. Due to the cash basis nature of the District's financial statements, the District has not recorded a "right to use" asset, nor has amortized such asset. The future lease payments under the lease agreement are as follows:

Year Ending June 30	Principal	Interest	Total
2024	4,619	192	4,811
	<u>\$ 4,619</u>	<u>\$ 192</u>	<u>\$ 4,811</u>

The District, as a Lessee, has entered into lease agreements involving use of document replication equipment. The agreements require monthly payments of \$78 and \$986. The agreements are scheduled to be completed in November 2024 and July 2027, respectively. Due to the cash basis nature of the District's financial statements, the District has not recorded a "right to use" asset, nor has amortized such asset. The future lease payments under the lease agreements are as follows:

Year Ending June 30	Principal	Interest	Total
2024	11,109	2,107	13,216
2025	10,416	1,421	11,837
2026	10,891	947	11,838
2027	11,364	474	11,838
	<u>\$ 43,780</u>	<u>\$ 4,949</u>	<u>\$ 48,729</u>

The District, as a Lessee, entered into lease agreements involving the use of computer lab equipment. The agreement requires annual payments of \$6,885 and is scheduled to be completed June 5, 2027. Due to the cash basis nature of the District's financial statements, the District has not recorded a "right to use" asset, nor has amortized such asset. The future lease payments under the lease agreement are as follows:

The following is a schedule of the future contract payments under the direct financing agreement:

June 30	Principal	Interest	Total
2024	\$ 5,620	\$ 1,265	\$ 6,885
2025	5,912	973	6,885
2026	6,220	665	6,885
2027	6,544	341	6,885
	<u>\$ 24,296</u>	<u>\$ 3,244</u>	<u>\$ 27,540</u>

NOTE 9--CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of contracts and bonds payable for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amount due in One Year
Fire Prevention and Safety Bonds - Series 2016A	\$ 2,405,000	\$ -	\$ 135,000	\$ 2,270,000	\$ 140,000
Working Cash Bonds - Series 2020A	900,000	-	60,000	840,000	60,000
Debt Certificates - Series 2020B	315,000	-	105,000	210,000	105,000
Contract - Dodge Caravan	4,600	-	4,600	-	-
Lease - Laptops	9,045	-	4,426	4,619	4,619
Contract - Laptops	23,625	-	9,114	14,511	9,705
Lease - Copiers	8,538	44,808	9,566	43,780	11,109
Contract - Office Equipment	4,100	1,080	3,130	2,050	2,050
Lease - Computer Lab	-	31,181	6,885	24,296	5,620
Total	<u>\$ 3,669,908</u>	<u>\$ 77,069</u>	<u>\$ 337,721</u>	<u>\$ 3,409,256</u>	<u>\$ 338,103</u>

STATEMENT OF LEGAL DEBT MARGIN

Assessed Valuation as of January 1, 2022	<u>\$ 59,410,749</u>
Debt Limit: 13.8% of Assessed Valuation	\$ 8,198,683
Less Indebtedness:	
Bonds payable	(3,320,000)
Principal on leases payable	(72,695)
Direct financing contracts	(16,561)
Legal Debt Margin	<u>\$ 4,789,427</u>

Bonds Payable

In fiscal year 2016, the District issued \$2,690,000 in General Obligation Bonds, Series 2016, to be repaid between December 1, 2016, and December 1, 2035. The interest rates vary between 2.00% and 4.00%. Principal payments are due on December 1 and interest payments on December 1 and June 1. The issue represents fire prevention and safety bonds used for facilities renovation and construction.

Following is a schedule of future debt service requirements for the bond issue:

June 30	Principal	Rate	Interest	Total Debt Service
2024	140,000	2.00%	83,881	223,881
2025	145,000	2.13%	80,941	225,941
2026	145,000	4.00%	76,500	221,500
2027	155,000	4.00%	70,500	225,500
2028	160,000	4.00%	64,200	224,200

NOTE 9--CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)

2029	165,000	4.00%	57,700	222,700
2030	170,000	4.00%	51,000	221,000
2031	180,000	4.00%	44,000	224,000
2032	185,000	4.00%	36,700	221,700
2033	195,000	4.00%	29,100	224,100
2034	200,000	4.00%	21,200	221,200
2035	210,000	4.00%	13,000	223,000
2036	220,000	4.00%	4,400	224,400
Total	<u>\$ 2,270,000</u>		<u>\$ 633,122</u>	<u>\$ 2,903,122</u>

In fiscal year 2020, the District issued \$1,000,000 in General Obligation Bonds, Series 2020A, to be repaid between December 1, 2020, and December 1, 2034. The interest rates vary between 1.94% and 5.18%. Principal payments are due on December 1 and interest payments on December 1 and June 1. The issue represents working cash bonds used for facilities renovation and construction.

Following is a schedule of future debt service requirements for the bond issue:

June 30	Principal	Rate	Interest	Total Debt Service
2024	60,000	3.55%	18,907	78,907
2025	65,000	3.55%	16,688	81,688
2026	65,000	1.94%	14,904	79,904
2027	65,000	1.94%	13,643	78,643
2028	70,000	2.06%	12,292	82,292
2029	70,000	2.06%	10,849	80,849
2030	70,000	2.19%	9,362	79,362
2031	70,000	2.19%	7,829	77,829
2032	75,000	2.28%	6,208	81,208
2033	75,000	2.28%	4,497	79,497
2034	75,000	2.35%	2,761	77,761
2035	80,000	2.35%	940	80,940
Total	<u>\$ 840,000</u>		<u>\$ 118,880</u>	<u>\$ 958,880</u>

In fiscal year 2020, the District issued \$510,000 in Debt Certificates, Series 2020B, to be repaid between December 1, 2020, and December 1, 2024. The interest rate is 1.83%. Principal payments are due on December 1 and interest payments on December 1 and June 1. The issue represents debt certificates used for facilities renovation and construction.

Following is a schedule of future debt service requirements for the bond issue:

June 30	Principal	Rate	Interest	Total Debt Service
2024	105,000	1.83%	2,882	107,882
2025	105,000	1.83%	960	105,960
Total	<u>\$ 210,000</u>		<u>\$ 3,842</u>	<u>\$ 213,842</u>

NOTE 9--CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)

Total fiscal year maturities for all bond issues for years subsequent to June 30, 2023 are as follows:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2024	305,000	105,670	410,670
2025	315,000	98,589	413,589
2026	210,000	91,404	301,404
2027	220,000	84,143	304,143
2028	230,000	76,492	306,492
2029-2033	1,255,000	257,245	1,512,245
2034-2037	785,000	42,301	827,301
Total	<u>\$ 3,320,000</u>	<u>\$ 755,844</u>	<u>\$ 4,075,844</u>

NOTE 10—CONTRACTS PAYABLE

The District entered into a direct financing agreement with STS Education, dated August 11, 2020, for the purchase of 75 Chromebooks, in the amount of \$23,275. The lease requires five (5) annual payments of \$5,002.99, which includes principal plus interest accrued on the outstanding balance at 3%. The Debt Services Fund is responsible for the payments of this agreement. At June 30, 2023, the outstanding principal on this agreement was \$9,423.

The following is a schedule of the future contract payments under the direct financing agreement:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	4,617	386	5,003
2025	4,806	197	5,003
	<u>\$ 9,423</u>	<u>\$ 583</u>	<u>\$ 10,006</u>

The District entered into a direct financing agreement with American Capital Financial Services, Inc., dated May 10, 2022, for the purchase of 50 Chromebooks, in the amount of \$15,300. The lease requires three (3) annual payments of \$5,532.87, which includes principal plus interest accrued on the outstanding balance at 7.7%. The Debt Services Fund is responsible for the payments of this agreement. At June 30, 2023, the outstanding principal on this agreement was \$5,088.

The following is a schedule of the future contract payments under the direct financing agreement:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	5,088	445	5,533
	<u>\$ 5,088</u>	<u>\$ 445</u>	<u>\$ 5,533</u>

NOTE 10—CONTRACTS PAYABLE (CONTINUED):

The District entered into a direct financing agreement with Ally Financial, dated January 26, 2020, for the purchase of a 2018 Chrysler Dodge Grand Caravan in the amount of \$21,165. The lease requires ten (10) semi-annual payments of \$2,400.95, which includes principal plus interest accrued on the outstanding balance at 5.84%. The Debt Services Fund is responsible for the payments of this agreement. At June 30, 2023, the outstanding principal on this agreement was paid in full.

The District entered into a direct financing agreement with CDS Office Technologies, dated July 20, 2020, for the purchase of a thermal temperature scanner, in the amount of \$6,225. The lease requires three (3) annual payments of \$2,421.84, which includes principal plus interest accrued on the outstanding balance at 4%. The Debt Services Fund is responsible for the payments of this agreement. At June 30, 2023, the outstanding principal on this agreement was \$2,050.

The following is a schedule of the future contract payments under the direct financing agreement:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	2,050	297	2,347
	<u>\$ 2,050</u>	<u>\$ 297</u>	<u>\$ 2,347</u>

The District entered into a direct financing agreement with American Capital Financial Services, Inc. dated July, 5 2022, for the purchase of computer lab equipment, in the amount of \$31,181. The lease requires five (5) annual payments of \$6,885.01, which includes principal plus interest accrued on the outstanding balance at 5.2%. The Debt Services Fund is responsible for the payments of this agreement. At June 30, 2023, the outstanding principal on this agreement was \$24,296.

The following is a schedule of the future contract payments under the direct financing agreement:

<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	5,620	1,265	6,885
2025	5,912	973	6,885
2026	6,220	665	6,885
2027	6,544	341	6,885
	<u>\$ 24,296</u>	<u>\$ 3,244</u>	<u>\$ 27,540</u>

NOTE 11--CONTINGENCIES

As a recipient of federal and state grant funds, the District is subject to periodic audits and compliance reviews by, or on behalf of, the granting agencies to determine if the expenditure of granted funds has been made in accordance with grant provisions. Such audits and compliance reviews could result in the potential disallowance of expenditures claimed by the District. The District's management believes that the District has complied with the terms of its grant agreements and that the possible adverse effects, if any, would not impair the District's financial condition.

NOTE 12--OVEREXPENDITURE OF BUDGET

The following funds exceeded their budget for fiscal year 2023:

	<u>Budget</u>	<u>Actual</u>
Debt Service Fund	\$ 450,150	\$ 451,755

NOTE 13--RISK MANAGEMENT

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, the District is covered by commercial insurance. There have been no significant changes in insurance coverages during the audit period. During the last three years settlements have not exceeded the amount of insurance coverage.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. The initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience.

NOTE 14—TORT IMMUNITY LEVY

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. At June 30, 2023, the District's restricted balance for tort immunity tax levy purposes was \$51,264. The following represents the District's current year expenditures for the tort immunity tax levy:

Salaries and benefits related to loss prevention	\$ 115,021
Unemployment insurance	-
Insurance	32,874
Risk Management	10,972
Workers' compensation	7,223
Building Inspection Service	5,459
Prevention Supplies	2,269
Legal services	6,913
Total tort immunity tax levy purposes expenditures	<u>\$ 180,731</u>

Patoka Community Unit School -- District No. 100

SUPPLEMENTARY INFORMATION

Patoka Community Unit School -- District No. 100
FIDUCIARY FUND TYPES - AGENCY FUNDS
STUDENT ACTIVITY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND FUND BALANCE
ARISING FROM CASH TRANSACTIONS
June 30, 2023

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
<u>ASSETS</u>				
Cash and Investments	\$ 75,071	\$ 81,244	\$ 83,193	\$ 73,122
<u>FUND BALANCE</u>				
Amount Held By Student Groups:				
Petty Cash	\$ 648	\$ 580	\$ 394	\$ 834
F.F.A.	8,546	8,353	9,854	7,046
F.C.C.L.A.	2,231	2,726	3,439	1,518
Student Council	3,998	1,443	2,203	3,238
H.S. Yearbook	6,377	7,215	3,614	9,978
H. S. Cheerleaders	1,047	1,295	858	1,484
H. S. Basketball	306	6,651	3,260	3,697
H.S. Volleyball	914	558	325	1,147
J. H. Cheerleaders	2,266	375	800	1,841
J. H. Basketball	1,579	1,560	1,530	1,609
J.H. Baseball	(41)	250	-	209
J.H. Track	7,929	4,164	9,992	2,101
J.H. Girls Basketball	717	285	303	699
Gaming Club	818	-	345	473
Prom	2,678	979	1,280	2,377
H.S. Scholar bowl	885	-	-	885
Ducks Unlimited	662	-	662	-
Booster Club	1,650	1,374	914	2,110
Brandon Helgen Memorial	1,028	-	-	1,028
Food and Nutrition	215	-	-	215
Bass Fishing	2,963	500	-	3,463
Angel Tree Fund	1,652	1,672	676	2,648
Class of 2021	-	-	-	-
Class of 2022	-	-	-	-
Class of 2023	965	210	1,175	-
Class of 2024	656	175	-	831
Class of 2025	288	-	75	213
Class of 2026	576	175	-	751
Class of 2027	189	3,255	2,847	597
Class of 2028	-	536	60	476
Concession	5,164	16,708	19,064	2,808
Trap Shooting	3,028	10,868	9,671	4,225
J. H. Volleyball	2,199	250	780	1,669
Pee Wee Cheerleaders	778	-	132	646
Library	1,296	5,172	5,495	973
H.S. Track	1,248	250	75	1,423
Pee Wee Basketball	1,890	-	-	1,890
Leslie Griffin Memorial	2,750	-	750	2,000
Vicki Cleveland Memorial	985	-	250	735
Kaskaskia IASA	1,000	-	-	1,000
J.H. Softball	1,834	20	-	1,854
Kid's Courtyard - Summer Projects	359	206	23	542
Art Club	87	-	-	87
Music Department	255	-	-	255
Science Club	310	214	166	358
J.H. Scholar Bowl	5	-	-	5
Dungeons & Dragons Club	-	2,122	1,530	592
Family Reading Night	141	337	337	141
Private Donations	-	767	316	451
Total Student Activity Funds	\$ 75,071	\$ 81,244	\$ 83,193	\$ 73,122

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
			(Column B - C)		(Column E - C)
Educational	1,194,737		1,194,737	1,332,029	1,332,029
Operations & Maintenance	268,581		268,581	297,054	297,054
Debt Services **	310,113		310,113	310,977	310,977
Transportation	107,434		107,434	118,821	118,821
Municipal Retirement	45,526		45,526	47,342	47,342
Capital Improvements	0		0	0	0
Working Cash	26,858		26,858	29,705	29,705
Tort Immunity	101,166		101,166	132,353	132,353
Fire Prevention & Safety	26,858		26,858	29,705	29,705
Leasing Levy	26,858		26,858	29,705	29,705
Special Education	21,486		21,486	23,764	23,764
Area Vocational Construction	0		0	0	0
Social Security/Medicare Only	62,722		62,722	67,197	67,197
Summer School	0		0	0	0
Other (Describe & Itemize)	0		0	0	0
Totals	2,192,339	0	2,192,339	2,418,652	2,418,652
* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION

Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	4,000			4,000						4,000
Depreciable Land	222				0					0	0
Buildings	230					50					
Permanent Buildings	231	7,726,420	85,387		7,811,807		1,872,085	140,541		2,012,626	5,799,181
Temporary Buildings	232				0					0	0
Improvements Other than Buildings (Infrastructure)	240	59,618	91,039		150,657		27,103	5,244		32,347	118,310
Capitalized Equipment	250					10					
10 Yr Schedule	251	1,313,225	77,557		1,390,782		1,085,728	41,265		1,126,993	263,789
5 Yr Schedule	252	40,620			40,620		33,212	4,233		37,445	3,175
3 Yr Schedule	253				0					0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	9,143,883	253,983	0	9,397,866		3,018,128	191,283	0	3,209,411	6,188,455
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								191,283			

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2; 10-20.19; 19-6]*.
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY22 AFR (ISBE FORM 50-35), FY22 Annual Statement of Affairs (ISBE Form 50-37) and FY23 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8] .

- ☐ 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]*.
- ☐ 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- ☐ 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to *Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]*.
- ☐ 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- ☐ 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

[Sec. 10-20.9a\(c\)](#)

\$ 3,626.00

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date: _____
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Glass & Shuffett, Ltd.

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

All Programs Total				
Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	20,076.00	2,050,995.00	2,071,071.00
Fringe Benefits	0.00	0.00	276,068.00	276,068.00
Travel	0.00	0.00	322,257.00	322,257.00
Equipment	0.00	1,684.00	64,689.00	66,373.00
Supplies	0.00	4,481.00	151,716.00	156,197.00
Contractual Services	0.00	1,149.00	73,716.00	74,865.00
Consultant (Professional Services)	0.00	0.00	13,813.00	13,813.00
Construction	0.00	0.00	176,426.00	176,426.00
Occupancy - Rent and Utilities	0.00	0.00	35,588.00	35,588.00
Research and Development	0.00	0.00	0.00	0.00
Telecommunications	0.00	0.00	11,777.00	11,777.00
Training and Education	0.00	0.00	19,293.00	19,293.00
Direct Administrative Costs	0.00	0.00	79,698.00	79,698.00
Miscellaneous Costs	0.00	0.00	604,210.00	604,210.00
ALN 21.027 CSLFRF	0.00	0.00	0.00	0.00
All Grant Specific Categories	3,879.00	306,929.00	0.00	310,808.00
TOTAL DIRECT EXPENDITURES	3,879.00	334,319.00	3,880,246.00	4,218,444.00
Indirect Costs	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,879.00	334,319.00	3,880,246.00	4,218,444.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Department Of Healthcare And Family Services (478)
Program Name	Medical Assistance Program (478-00-0251)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
1st Quarter (Jul.-Sept.) Admin. Expenditures	0.00	5,860.00	0.00	5,860.00
4th Quarter (Apr.-Jun.) Admin. Expenditures	0.00	6,896.00	0.00	6,896.00
TOTAL DIRECT EXPENDITURES	0.00	12,756.00	0.00	12,756.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Agriculture Education: Incentive (586-18-1015)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	3,879.00	0.00	0.00	3,879.00
TOTAL DIRECT EXPENDITURES	3,879.00	0.00	0.00	3,879.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Fed. - Sp. Ed. - I.D.E.A. - Flow Through (586-64-0417)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	82,410.00	0.00	82,410.00
TOTAL DIRECT EXPENDITURES	0.00	82,410.00	0.00	82,410.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Fed. - Sp. Ed. - Pre-School Flow Through: IDEA Part B - Consolidated Application (586-57-0420)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	6,076.00	0.00	6,076.00
TOTAL DIRECT EXPENDITURES	0.00	6,076.00	0.00	6,076.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Federal Programs - Elementary and Secondary School Emergency Relief Grant (586-62-2402)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project lapse expends in CY	0.00	31,888.00	0.00	31,888.00
TOTAL DIRECT EXPENDITURES	0.00	31,888.00	0.00	31,888.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Federal Programs: ARP - IDEA Consolidated (586-53-2590)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Contractual Services	0.00	1,149.00	0.00	1,149.00
TOTAL DIRECT EXPENDITURES	0.00	1,149.00	0.00	1,149.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Federal Programs: ARP - McKinney-Vento Homeless Grant (586-18-2610)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Equipment	0.00	1,684.00	0.00	1,684.00
Supplies	0.00	4,481.00	0.00	4,481.00
TOTAL DIRECT EXPENDITURES	0.00	6,165.00	0.00	6,165.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	National School Lunch Program (586-18-0407)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	11,231.00	0.00	11,231.00
Revenues-Grant Projects during the Audit Period	0.00	58,588.00	0.00	58,588.00
TOTAL DIRECT EXPENDITURES	0.00	69,819.00	0.00	69,819.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	School Breakfast Program (586-18-0406)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Prior year project revenues in CY	0.00	2,390.00	0.00	2,390.00
Revenues-Grant Projects during the Audit Period	0.00	14,205.00	0.00	14,205.00
TOTAL DIRECT EXPENDITURES	0.00	16,595.00	0.00	16,595.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged (586-62-0414)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	71,441.00	0.00	71,441.00
TOTAL DIRECT EXPENDITURES	0.00	71,441.00	0.00	71,441.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders (586-62-0430)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	4,120.00	0.00	4,120.00
TOTAL DIRECT EXPENDITURES	0.00	4,120.00	0.00	4,120.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education (586)
Program Name	Title IVA Student Support and Academic Enrichment (586-62-1588)
Program Limitations	No
Mandatory Match	No
Indirect Cost Rate	0.00 Base:

Category	State	Federal	Other	Total
Expenditure-Grant Projects during the Audit Period	0.00	11,824.00	0.00	11,824.00
TOTAL DIRECT EXPENDITURES	0.00	11,824.00	0.00	11,824.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Program Name	Other grant programs and activities
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Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	20,076.00	0.00	20,076.00
TOTAL DIRECT EXPENDITURES	0.00	20,076.00	0.00	20,076.00

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Program Name	All other costs not allocated
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Category	State	Federal	Other	Total
Personal Services (Salaries and Wages)	0.00	0.00	2,050,995.00	2,050,995.00
Fringe Benefits	0.00	0.00	276,068.00	276,068.00
Travel	0.00	0.00	322,257.00	322,257.00
Equipment	0.00	0.00	64,689.00	64,689.00
Supplies	0.00	0.00	151,716.00	151,716.00
Contractual Services	0.00	0.00	73,716.00	73,716.00
Consultant (Professional Services)	0.00	0.00	13,813.00	13,813.00
Construction	0.00	0.00	176,426.00	176,426.00
Occupancy - Rent and Utilities	0.00	0.00	35,588.00	35,588.00
Telecommunications	0.00	0.00	11,777.00	11,777.00
Training and Education	0.00	0.00	19,293.00	19,293.00
Direct Administrative Costs	0.00	0.00	79,698.00	79,698.00
Miscellaneous Costs	0.00	0.00	604,210.00	604,210.00
TOTAL DIRECT EXPENDITURES	0.00	0.00	3,880,246.00	3,880,246.00

Patoka Community Unit School -- District No. 100

OTHER INFORMATION

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Patoka CUSD 100
District Code: 13058100026
County Name: Marion

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	2,737,100.00	0.670	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	4,086,669.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(26,858.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	3,295,066.00	0.806	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70.	4,086,669.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(26,858.00)			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	2,737,100.00	299.03	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	9,152.96		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	1,489,724.53		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		3,409,256.00	58.41	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		8,198,683.36		Value	0.30
Total Profile Score:					3.90 *

Estimated 2024 Financial Profile Designation: **RECOGNITION**

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)

This schedule is completed for school districts only.

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
OPERATING EXPENSE PER PUPIL			
EXPENDITURES:			
ED	Expenditures 16-24, L116	Total Expenditures	\$ 2,701,161
O&M	Expenditures 16-24, L155	Total Expenditures	258,453
DS	Expenditures 16-24, L178	Total Expenditures	451,755
TR	Expenditures 16-24, L214	Total Expenditures	335,452
MR/SS	Expenditures 16-24, L292	Total Expenditures	137,177
TORT	Expenditures 16-24, L422	Total Expenditures	180,731
Total Expenditures			\$ 4,064,729
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education	0
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs	74,388
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs	5,513
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services	384
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units	137,194
ED	Expenditures 16-24, L116, Col G	- Capital Outlay	61,190
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay	44,719
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	333,121
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	4,600
TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	5,640
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs	71
MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	0
MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs	0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K	0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs	0
Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition	0
Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition	0
Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition	0
Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition	0
Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition	0
Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition	0
Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition	0
Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition	0
Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services	0
Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 16-24, L422, Col G	- Capital Outlay	0
Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 666,820
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			3,397,909
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			210.60
Estimated OEPP (Line 97 divided by Line 98)			\$ 16,134.42

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
PER CAPITA TUITION CHARGE			
LESS OFFSETTING RECEIPTS/REVENUES:			
TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$ 0
TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 10-15, L75, Col C	1600 Total Food Service	64,996
ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	15,940
ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	6,913
ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals	0
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	20,480
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	3,879
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed	0
ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	274
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education	4,970
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	191,910
ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools	0
O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	0
ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	20,076
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	86,414
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	84,022
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	12,708
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	94,873
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments	0
ED	Revenues 10-15, L256, Col C	4901 Race to the Top	0
ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	0
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality	6,163
ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants	0
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities	0
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	12,756
ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	18,777
ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	17,787
Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	68,899
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	0
Total Deductions for PCTC Computation Line 104 through Line 193			\$ 781,837
Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			2,616,072
Total Depreciation Allowance (from page 36, Line 18, Col I)			191,283
Total Allowance for PCTC Computation (Line 196 plus Line 197)			2,807,355
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			210.60
Total Estimated PCTC (Line 198 divided by Line 199) *			\$ 13,330.27

The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.***Go to the Evidence-Based Funding Distribution Calculation webpage.**Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. **Please enter "0" if the district does not have allocations for lines 192 and 193.**